

2020

**Travis County Auditor's Office Examination of
the Travis County Justice of the Peace, Precinct 3
Office**

**Travis County Auditor's Office
Risk Evaluation and Consulting Division**

October 15, 2020

TRAVIS COUNTY
AUDITOR'S OFFICE

PATTI SMITH, CPA
COUNTY AUDITOR



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Date: October 15, 2020

To: Sylvia Holmes
Justice of the Peace, Precinct 3

From: Patti Smith
Travis County Auditor

Subject: Justice of the Peace, Precinct 3 Statutory Examination

Scheduled as part of our statutory requirements, the Risk Evaluation and Consulting Division of the Travis County Auditor's Office has completed an examination of the JP3 (Justice of the Peace, Precinct 3) Office. We conducted our examination in accordance with the applicable statutes governing the County Auditor's Office and those relating to County financial and accounting protocols. As a result of our examination, we are providing this report on our findings and recommendations.

BACKGROUND

Justices of the peace handle both civil and criminal cases, including small claims court, justice court, and administrative hearings. In practical terms, these lawsuits relate mostly to debts, evictions, car accidents, unlawful towing, and property.

Their criminal workload involves disposing of all class C criminal misdemeanor complaints, such as traffic citations. These cases involve assessing and collecting payments, setting contested cases for trial, and pretrial hearings with the county prosecutor.

Other duties include presiding over peace bond hearings, conducting compulsory school attendance trials, and giving warnings required by law to juveniles. They issue warrants for, and conduct hearings concerning, seizure and disposition of cruelly treated animals. Most JPs perform marriage ceremonies as well.

EXAMINATION METHODOLOGY

Our work was based on applying sampling procedures to office records and on verbal and written representations from JP3. Sampling relates to examining, on a test basis, evidence supporting the amounts and disclosures in the financial records and statements. The use of sampling techniques would not necessarily disclose all material issues and weaknesses in this functional area. Regarding the written and verbal representations made by personnel from the JP3 Office, unless otherwise noted in this report, office management maintains that the assertions we relied upon in the examination were correct to the best of their knowledge.

SCOPE

This examination included an assessment of the adequacy and effectiveness of the overall system of financial controls in place for the JP3 Office during the period of May 1, 2019 through April 30, 2020. This included examinations of controls over handling and managing collections, disbursements, bank reconciliations, receivables, and liabilities.

SUMMARY OF FINDINGS & RECOMMENDATIONS

No significant findings were noted.

EXAMINATION TEAM

Amanda Muehlberg, Lead Auditor
Tracey Powers, Staff
Travis Lee, Staff

CLOSING

This report is intended solely for the information and use of the Justice of the Peace, Precinct 3 Office and the Commissioners Court. We greatly appreciate the cooperation and assistance received from the management and staff of the Justice of the Peace, Precinct 3 Office during our review. Please contact us if you have any questions or concerns regarding this report.

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David Jungerman

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David Jungerman, CIA
Chief Assistant County Auditor -
Risk Evaluation & Consulting

DocuSigned by:

Patti Smith

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Patti Smith, CPA
Travis County Auditor

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